

## SECTION 6377 MANUFACTURER'S EXEMPTION CERTIFICATE

STATE OF CALIFORNIA  
BOARD OF EQUALIZATION

## PLEASE NOTE

] This exemption being declared applies only to the state use tax which is at the rate of 5% effective January 1, 2002, 4.75% from January 1, 2001 to December 31, 2001, and 5% from January 1, 1995 to December 31, 2000, and is specific to this transaction only and may not be construed to exempt other transactions. As the purchaser, you remain liable for the applicable local and district taxes. To claim the exemption, this declaration must accompany a timely filed sales and use tax return for the period of purchase. Void after expiration date. Retailers and qualified persons may not accept or claim any Section 6377 Manufacturer's Exemption Certificates for a sale or a use made after December 31, 2003. **Questions regarding this certificate should be directed to: [insert contact information]**

Certificate No:

Valid Period Begins:

Valid Period Expires:

(\*See below for leases)

I hereby certify that the tangible personal property described below and purchased or leased from:  
(enter seller's/lessor's name and address)

SELLER'S NAME

SELLER'S ADDRESS (Street, City, State, Zip Code)

and will be used by me primarily (please check one)

- ☐ 1. for manufacturing, processing, refining, fabricating, or recycling, or  
☐ 2. for research and development activities as described in Internal Revenue Code Section 174, or  
☐ 3. to maintain, repair, measure, or test any property being used for (1) or (2) above, at my facility located  
 at (enter facility's address):

(Street, City, State, Zip Code)

SALES INVOICE NUMBER	SALES INVOICE DATE	DESCRIPTION OF QUALIFIED PROPERTY PURCHASED OR LEASED*	SALES PRICE/ RENTALS PAYABLE

I understand that if such property is, within one year from the date of purchase or lease, removed from California or converted for use or otherwise used in a manner not qualifying for the partial exemption that I am required by the Sales and Use Tax Law to report and pay the state tax measured by the sales price/rentals payable of the property to/by me. Taxable rentals payable from the lease of certain tangible personal property to a qualified person are subject to the partial exemption for a period of six years from the date of inception of the lease. The lease must commence during the time in which this Certificate is valid. \*Attach a copy of the lease agreement.

PRINT NAME OF PURCHASER OR PURCHASER'S AUTHORIZED REPRESENTATIVE	TITLE
SIGNATURE	DATE
	PERMIT NUMBER

**\*\*NOT VALID UNLESS COMPLETED BY THE CALIFORNIA STATE BOARD OF EQUALIZATION**

The following business has been registered as a "qualified person" who has certified that this purchase/lease of tangible personal property will be used in a manner entitling them to the exemption provided in Section 6377 of the Revenue and Taxation Code.

BUSINESS NAME	SIC CODE
BUSINESS ADDRESS (Street, City, State, Zip Code)	PERMIT NUMBER

**\*\*AUTHORIZED BY: (Must be signed by two Board representatives)**

REVIEWED BY	DATE
APPROVED BY	DATE

**\*\* WHEN COMPLETED AND SIGNED, THIS FORM MAY BE REPRODUCED FOR USE BY THE QUALIFIED PERSON LISTED ABOVE**

Appendix A

## SECTION 6377 MANUFACTURER'S USE TAX DECLARATION

STATE OF CALIFORNIA  
BOARD OF EQUALIZATION

## PLEASE NOTE

This is a partial exemption from sales and use taxes at the rate of 5% effective January 1, 2002, 4.75% from January 1, 2001 to December 31, 2001, and 5% from January 1, 1995 to December 31, 2000. You are not relieved from your obligations for the local and district taxes on this transaction. The exemption is specific to this transaction only and may not be construed to exempt other transactions. Generally, the partial exemption will not be allowed unless this certificate is issued within 60 days after the date of purchase and the retailer claims the exemption on a timely filed return. Void after expiration date. Retailers and qualified persons may not accept or claim any Section 6377 Manufacturer's Exemption Certificates for sales made after December 31, 2003. **Questions regarding this certificate should be directed to: [insert contact information]**

Certificate No:

Valid Period Begins:

Valid Period Expires:

(\*See below for leases)

I hereby certify that the tangible personal property described below that is subject to use tax was purchased or is being leased from:  
(enter seller's/lessor's name and address)

SELLER'S NAME

SELLER'S ADDRESS (Street, City, State, Zip Code)

and will be used by me primarily (please check one)

- ☐ 1. for manufacturing, processing, refining, fabricating, or recycling, or  
☐ 2. for research and development activities as described in Internal Revenue Code Section 174, or  
☐ 3. to maintain, repair, measure, or test any property being used for (1) or (2) above, at my facility located  
at (enter facility's address):

(Street, City, State, Zip Code)

SALES INVOICE NUMBER	SALES INVOICE DATE	DESCRIPTION OF PROPERTY PURCHASED OR LEASED*	SALES PRICE/ RENTALS PAYABLE

I understand that if such property is, within one year from the date of purchase or lease, removed from California or converted for use or otherwise used in a manner not qualifying for the partial exemption that I am required by the Sales and Use Tax Law to report and pay the state tax measured by the sales price/rentals payable of the property to/by me. Taxable rentals payable from the lease of certain tangible personal property to a qualified person are subject to the partial exemption for a period of six years from the date of inception of the lease. The lease must commence during the time in which this Certificate is valid. \*Attach a copy of the lease agreement.

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SIGNATURE	DATE
	PERMIT NUMBER

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BUSINESS NAME	SIC CODE
BUSINESS ADDRESS (Street, City, State, Zip Code)	PERMIT NUMBER

**\*\*AUTHORIZED BY: (Must be signed by two Board representatives)**

REVIEWED BY	DATE
APPROVED BY	DATE

**\*\* WHEN COMPLETED AND SIGNED, THIS FORM MAY BE REPRODUCED FOR USE BY THE QUALIFIED PERSON LISTED ABOVE**

Appendix B